

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mackinaw Public Library District**

Unit Code: **090/030/10**

County: **TAZEWELL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$191,043**

Equalized Assessed Valuation: **\$72,592,740**

Population: **3,008**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$66,810**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$472,160	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$157	\$52	\$27
Revenue Collected During FY 08:	\$148,953	\$231,186	\$162,040
Expenditures During FY 08:	\$146,670	\$215,143	\$146,112
Per Capita Revenue:	\$50	\$52	\$37
Per Capita Expenditures:	\$49	\$44	\$35
Revenues over (under) Expenditures:	\$2,283	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	323.48%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$474,443	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$158	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$339,310	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Macomb Public Public Library District**

Unit Code: **062/040/10** County: **MCDONOUGH**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$711,264**

Equalized Assessed Valuation: **\$141,833,918**

Population: **20,045**

Employees:

Full Time: **5**

Part Time: **8**

Salaries Paid: **\$174,499**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$524,466	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$26	\$52	\$27
Revenue Collected During FY 08:	\$456,884	\$231,186	\$162,040
Expenditures During FY 08:	\$483,784	\$215,143	\$146,112
Per Capita Revenue:	\$23	\$52	\$37
Per Capita Expenditures:	\$24	\$44	\$35
Revenues over (under) Expenditures:	-\$26,900	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	102.85%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$497,566	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$25	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$513,885	\$63,481	\$
Total Unrestricted Net Assets:	-\$16,319	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Mahomet Public Library District

Unit Code: 010/015/10 County: CHAMPAIGN

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$919,645

Equalized Assessed Valuation: \$200,627,664

Population: 10,113

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: \$172,376

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$912,198	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$90	\$52	\$27
Revenue Collected During FY 08:	\$474,840	\$231,186	\$162,040
Expenditures During FY 08:	\$375,058	\$215,143	\$146,112
Per Capita Revenue:	\$47	\$52	\$37
Per Capita Expenditures:	\$37	\$44	\$35
Revenues over (under) Expenditures:	\$99,782	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	269.82%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$1,011,980	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$100	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$414,594	\$63,481	\$
Total Unrestricted Net Assets:	\$483,515	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,341,069	\$136,963	\$
Per Capita Debt:	\$330	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Manhattan Public Library District**

Unit Code: **099/027/10** County: **WILL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,493,834**

Equalized Assessed Valuation: **\$355,635,469**

Population: **12,723**

Employees:

Full Time: **11**

Part Time: **8**

Salaries Paid: **\$339,666**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$394,955	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$31	\$52	\$27
Revenue Collected During FY 08:	\$670,547	\$231,186	\$162,040
Expenditures During FY 08:	\$616,823	\$215,143	\$146,112
Per Capita Revenue:	\$53	\$52	\$37
Per Capita Expenditures:	\$48	\$44	\$35
Revenues over (under) Expenditures:	\$53,724	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	72.74%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$448,679	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$35	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$212,372	\$63,481	\$
Total Unrestricted Net Assets:	\$236,309	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Manito Public Library District**

Unit Code: **060/035/10** County: **MASON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$180,675**

Equalized Assessed Valuation: **\$73,562,723**

Population: **5,200**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$87,148**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$301,866	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$58	\$52	\$27
Revenue Collected During FY 08:	\$155,714	\$231,186	\$162,040
Expenditures During FY 08:	\$159,441	\$215,143	\$146,112
Per Capita Revenue:	\$30	\$52	\$37
Per Capita Expenditures:	\$31	\$44	\$35
Revenues over (under) Expenditures:	-\$3,727	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	186.99%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$298,139	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$57	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$364,231	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Manteno Public Library District**

Unit Code: **046/010/10**

County: **KANKAKEE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$528,700**

Equalized Assessed Valuation: **\$264,593,122**

Population: **10,757**

Employees:

Full Time: **2**

Part Time: **11**

Salaries Paid: **\$151,086**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$146,557	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$14	\$52	\$27
Revenue Collected During FY 08:	\$412,875	\$231,186	\$162,040
Expenditures During FY 08:	\$357,967	\$215,143	\$146,112
Per Capita Revenue:	\$38	\$52	\$37
Per Capita Expenditures:	\$33	\$44	\$35
Revenues over (under) Expenditures:	\$54,908	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	56.28%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$201,465	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$19	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$201,465	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Maquon Public Library District**

Unit Code: **048/010/10**

County: **KNOX**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$46,000

Equalized Assessed Valuation:

\$13,819,049

Population:

1,150

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$19,489

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$43,901	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$38	\$52	\$27
Revenue Collected During FY 08:	\$47,960	\$231,186	\$162,040
Expenditures During FY 08:	\$45,106	\$215,143	\$146,112
Per Capita Revenue:	\$42	\$52	\$37
Per Capita Expenditures:	\$39	\$44	\$35
Revenues over (under) Expenditures:	\$2,854	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	103.66%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$46,755	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$41	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marengo Public Library District**

Unit Code: **063/028/10** County: **MCHENRY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$513,078**

Equalized Assessed Valuation: **\$444,233,580**

Population: **17,180**

Employees:

Full Time: **5**

Part Time: **17**

Salaries Paid: **\$253,564**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$924,339	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$54	\$52	\$27
Revenue Collected During FY 08:	\$579,935	\$231,186	\$162,040
Expenditures During FY 08:	\$455,862	\$215,143	\$146,112
Per Capita Revenue:	\$34	\$52	\$37
Per Capita Expenditures:	\$27	\$44	\$35
Revenues over (under) Expenditures:	\$124,073	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	229.98%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$1,048,412	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$61	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$211,778	\$63,481	\$
Total Unrestricted Net Assets:	\$1,086,341	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Maroa Public Library District**

Unit Code: **055/040/10** County: **MACON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$274,600**

Equalized Assessed Valuation: **\$37,393,567**

Population: **2,902**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$51,188**

Blended Component Units

Number Submitted = 1

Maroa Public library district

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$215,109	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$74	\$52	\$27
Revenue Collected During FY 08:	\$103,222	\$231,186	\$162,040
Expenditures During FY 08:	\$102,048	\$215,143	\$146,112
Per Capita Revenue:	\$36	\$52	\$37
Per Capita Expenditures:	\$35	\$44	\$35
Revenues over (under) Expenditures:	\$1,174	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	211.94%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$216,283	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$75	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$121,975	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Marrowbone Public Library District

Unit Code: 070/010/10

County: MOULTRIE

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$166,521

Equalized Assessed Valuation:

\$24,834,196

Population:

2,261

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$58,650

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$81,512	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$36	\$52	\$27
Revenue Collected During FY 08:	\$155,482	\$231,186	\$162,040
Expenditures During FY 08:	\$146,534	\$215,143	\$146,112
Per Capita Revenue:	\$69	\$52	\$37
Per Capita Expenditures:	\$65	\$44	\$35
Revenues over (under) Expenditures:	\$8,948	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	61.73%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$90,460	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$40	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$90,459	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marshall Area Public Library District**

Unit Code: **012/050/10** County: **CLARK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$90,800**

Equalized Assessed Valuation: **\$47,179,426**

Population: **4,226**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,052	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$1	\$52	\$27
Revenue Collected During FY 08:	\$70,318	\$231,186	\$162,040
Expenditures During FY 08:	\$69,567	\$215,143	\$146,112
Per Capita Revenue:	\$17	\$52	\$37
Per Capita Expenditures:	\$16	\$44	\$35
Revenues over (under) Expenditures:	\$751	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	8.34%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$5,803	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$1	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Martinsville Public Library District

Unit Code: 012/010/10 County: CLARK

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$39,254

Equalized Assessed Valuation: \$21,359,233

Population: 2,497

Employees:

Full Time: 1

Part Time: 1

Salaries Paid: \$27,257

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,151	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$1	\$52	\$27
Revenue Collected During FY 08:	\$47,798	\$231,186	\$162,040
Expenditures During FY 08:	\$47,797	\$215,143	\$146,112
Per Capita Revenue:	\$19	\$52	\$37
Per Capita Expenditures:	\$19	\$44	\$35
Revenues over (under) Expenditures:	\$1	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	4.50%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$2,152	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$1	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$7,000	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Maryville Community Public Library District**

Unit Code: **057/035/10** County: **MADISON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$233,866**

Equalized Assessed Valuation: **\$193,394,800**

Population: **6,950**

Employees:

Full Time: **6**

Part Time:

Salaries Paid: **\$66,120**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$48,960	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$7	\$52	\$27
Revenue Collected During FY 08:	\$200,022	\$231,186	\$162,040
Expenditures During FY 08:	\$152,936	\$215,143	\$146,112
Per Capita Revenue:	\$29	\$52	\$37
Per Capita Expenditures:	\$22	\$44	\$35
Revenues over (under) Expenditures:	\$47,086	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	62.80%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$96,046	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$14	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$96,046	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mason City Public Library District**

Unit Code: **060/010/10** County: **MASON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$156,477**

Equalized Assessed Valuation: **\$36,648,729**

Population: **3,431**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$66,693**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$21,536	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$6	\$52	\$27
Revenue Collected During FY 08:	\$160,153	\$231,186	\$162,040
Expenditures During FY 08:	\$156,477	\$215,143	\$146,112
Per Capita Revenue:	\$47	\$52	\$37
Per Capita Expenditures:	\$46	\$44	\$35
Revenues over (under) Expenditures:	\$3,676	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	16.11%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$25,212	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$7	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$78	\$63,481	\$
Total Unrestricted Net Assets:	\$12,122	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Maywood Public Library District**

Unit Code: **016/039/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,011,554**

Equalized Assessed Valuation: **\$228,047,624**

Population: **26,987**

Employees:

Full Time: **12**

Part Time: **14**

Salaries Paid: **\$672,242**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$780,182	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	-\$29	\$70	\$49
Revenue Collected During FY 08:	\$1,362,970	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,571,291	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$51	\$110	\$78
Per Capita Expenditures:	\$58	\$95	\$67
Revenues over (under) Expenditures:	-\$208,321	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	-65.79%	96.41%	77.94%
Ending Fund Balance for FY 08:	-\$1,033,727	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	-\$38	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$934,302	\$256,416
Total Unrestricted Net Assets:	-\$563,769	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,155,000	\$2,908,243	\$790,000
Per Capita Debt:	\$80	\$92	\$26
General Obligation Debt over EAV:	0.94%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mc Cook Public Library District**

Unit Code: **016/057/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$389,750**

Equalized Assessed Valuation: **\$137,716,782**

Population: **254**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$107,501**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$260,741	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$1,027	\$52	\$27
Revenue Collected During FY 08:	\$479,272	\$231,186	\$162,040
Expenditures During FY 08:	\$258,822	\$215,143	\$146,112
Per Capita Revenue:	\$1,887	\$52	\$37
Per Capita Expenditures:	\$1,019	\$44	\$35
Revenues over (under) Expenditures:	\$220,450	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	185.92%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$481,189	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$1,894	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$481,189	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Mc Henry Public Library District

Unit Code: 063/029/10 County: MCHENRY

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,634,763

Equalized Assessed Valuation: \$1,308,882,285

Population: 35,293

Employees:

Full Time: 20

Part Time: 33

Salaries Paid: \$1,167,766

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$587,306	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$17	\$70	\$49
Revenue Collected During FY 08:	\$2,833,234	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$2,319,381	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$80	\$110	\$78
Per Capita Expenditures:	\$66	\$95	\$67
Revenues over (under) Expenditures:	\$513,853	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	47.48%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,101,159	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$31	\$84	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,416,387	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$1,080,772	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **M-C River Valley Public Library District**

Unit Code: **069/010/10** County: **MORGAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$91,650**

Equalized Assessed Valuation: **\$23,115,776**

Population: **1,974**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$27,146**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$24,621	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$12	\$52	\$27
Revenue Collected During FY 08:	\$78,599	\$231,186	\$162,040
Expenditures During FY 08:	\$68,957	\$215,143	\$146,112
Per Capita Revenue:	\$40	\$52	\$37
Per Capita Expenditures:	\$35	\$44	\$35
Revenues over (under) Expenditures:	\$9,642	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	49.69%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$34,263	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$17	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$28,971	\$63,481	\$
Total Unrestricted Net Assets:	\$5,292	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mercer Carnegie Public Library District**

Unit Code: **066/010/10** County: **MERCER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$157,000**

Equalized Assessed Valuation: **\$61,547,531**

Population: **4,949**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$73,010**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$329,402	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$67	\$52	\$27
Revenue Collected During FY 08:	\$314,888	\$231,186	\$162,040
Expenditures During FY 08:	\$368,769	\$215,143	\$146,112
Per Capita Revenue:	\$64	\$52	\$37
Per Capita Expenditures:	\$75	\$44	\$35
Revenues over (under) Expenditures:	-\$53,881	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	74.71%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$275,521	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$56	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$412,859	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Milan-Blackhawk Public Library District**

Unit Code: **081/008/10** County: **ROCK ISLAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$201,445**

Equalized Assessed Valuation: **\$154,513,933**

Population: **10,202**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$	\$52	\$27
Revenue Collected During FY 08:	\$206,904	\$231,186	\$162,040
Expenditures During FY 08:	\$200,299	\$215,143	\$146,112
Per Capita Revenue:	\$20	\$52	\$37
Per Capita Expenditures:	\$20	\$44	\$35
Revenues over (under) Expenditures:	\$6,605	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	3.30%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$6,605	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$1	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$6,607	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Milford Public Library District**

Unit Code: **038/010/10**

County: **IROQUOIS**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$81,170

Equalized Assessed Valuation:

\$30,596,904

Population:

2,549

Employees:

Full Time:

1

Part Time:

1

Salaries Paid:

\$37,303

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$34,831	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$14	\$52	\$27
Revenue Collected During FY 08:	\$69,863	\$231,186	\$162,040
Expenditures During FY 08:	\$64,262	\$215,143	\$146,112
Per Capita Revenue:	\$27	\$52	\$37
Per Capita Expenditures:	\$25	\$44	\$35
Revenues over (under) Expenditures:	\$5,601	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	62.92%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$40,432	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$16	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Mineral Gold Public Library
District

Unit Code: 006/010/10 County: BUREAU

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: \$35,800

Equalized Assessed Valuation: \$10,982,278

Population: 422

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$21,926

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$39,600	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$94	\$52	\$27
Revenue Collected During FY 08:	\$37,951	\$231,186	\$162,040
Expenditures During FY 08:	\$39,145	\$215,143	\$146,112
Per Capita Revenue:	\$90	\$52	\$37
Per Capita Expenditures:	\$93	\$44	\$35
Revenues over (under) Expenditures:	-\$1,194	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	98.11%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$38,406	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$91	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mississippi Valley Public Library District**

Unit Code: **057/004/10** County: **MADISON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,171,940**

Equalized Assessed Valuation: **\$473,280,133**

Population: **32,545**

Employees:

Full Time: **6**

Part Time: **13**

Salaries Paid: **\$391,920**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$249,467	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$8	\$70	\$49
Revenue Collected During FY 08:	\$1,275,092	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$935,926	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$39	\$110	\$78
Per Capita Expenditures:	\$29	\$95	\$67
Revenues over (under) Expenditures:	\$339,166	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	62.89%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$588,633	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$18	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$562,561	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mokena Public Library District**

Unit Code: **099/030/10** County: **WILL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,975,000**

Equalized Assessed Valuation: **\$796,714,569**

Population: **19,444**

Employees:

Full Time: **5**

Part Time: **42**

Salaries Paid: **\$646,923**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,420,728	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$73	\$70	\$49
Revenue Collected During FY 08:	\$2,112,388	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,617,472	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$109	\$110	\$78
Per Capita Expenditures:	\$83	\$95	\$67
Revenues over (under) Expenditures:	\$494,916	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	118.43%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,915,644	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$99	\$84	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$189,285	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$1,881,463	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,055,000	\$2,908,243	\$790,000
Per Capita Debt:	\$106	\$92	\$26
General Obligation Debt over EAV:	0.26%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Moore Memorial Public Library District**

Unit Code: **081/015/10** County: **ROCK ISLAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$18,530**

Equalized Assessed Valuation: **\$7,957,122**

Population: **864**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$5,813**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,593	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$2	\$52	\$27
Revenue Collected During FY 08:	\$19,362	\$231,186	\$162,040
Expenditures During FY 08:	\$17,317	\$215,143	\$146,112
Per Capita Revenue:	\$22	\$52	\$37
Per Capita Expenditures:	\$20	\$44	\$35
Revenues over (under) Expenditures:	\$2,045	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	21.01%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$3,638	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$4	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morris Area Public Library District**

Unit Code: **032/020/10** County: **GRUNDY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,266,000**

Equalized Assessed Valuation: **\$449,590,729**

Population: **16,763**

Employees:

Full Time: **5**

Part Time: **12**

Salaries Paid: **\$305,650**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$287,572	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$17	\$52	\$27
Revenue Collected During FY 08:	\$790,141	\$231,186	\$162,040
Expenditures During FY 08:	\$741,871	\$215,143	\$146,112
Per Capita Revenue:	\$47	\$52	\$37
Per Capita Expenditures:	\$44	\$44	\$35
Revenues over (under) Expenditures:	\$48,270	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	30.40%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$225,505	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$13	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$75,409	\$63,481	\$
Total Unrestricted Net Assets:	\$189,568	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morrison-Mary Wiley Public Library District**

Unit Code: **072/030/10** County: **PEORIA**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,956**

Equalized Assessed Valuation: **\$**

Population: **2,800**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$45,576**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$615,748	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$220	\$52	\$27
Revenue Collected During FY 08:	\$127,568	\$231,186	\$162,040
Expenditures During FY 08:	\$101,956	\$215,143	\$146,112
Per Capita Revenue:	\$46	\$52	\$37
Per Capita Expenditures:	\$36	\$44	\$35
Revenues over (under) Expenditures:	\$25,612	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	629.06%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$641,360	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$229	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$259,598	\$16,548	\$
Total Unreserved Funds:	\$381,763	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Morton Public Library District

Unit Code: 090/035/10

County: TAZEWELL

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,120,800

Equalized Assessed Valuation:

\$393,404,661

Population:

16,670

Employees:

Full Time:

3

Part Time:

38

Salaries Paid:

\$305,729

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$701,408	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$42	\$70	\$49
Revenue Collected During FY 08:	\$1,056,861	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$659,861	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$63	\$110	\$78
Per Capita Expenditures:	\$40	\$95	\$67
Revenues over (under) Expenditures:	\$397,000	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	166.46%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,098,408	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$66	\$84	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$200,150	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$1,217,539	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Moyer Public Library District**

Unit Code: **027/020/10**

County: **Ford**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$182,550

Equalized Assessed Valuation:

\$79,691,425

Population:

5,650

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$72,245

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$323,541	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$57	\$52	\$27
Revenue Collected During FY 08:	\$266,931	\$231,186	\$162,040
Expenditures During FY 08:	\$171,218	\$215,143	\$146,112
Per Capita Revenue:	\$47	\$52	\$37
Per Capita Expenditures:	\$30	\$44	\$35
Revenues over (under) Expenditures:	\$95,713	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	244.60%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$418,800	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$74	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,773	\$63,481	\$
Total Unrestricted Net Assets:	\$395,027	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Hope-Funks Grove Public Library District**

Unit Code: **064/060/10** County: **MCLEAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$193,500**

Equalized Assessed Valuation: **\$34,581,000**

Population: **1,465**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$29,159**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$44,489	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$30	\$52	\$27
Revenue Collected During FY 08:	\$67,735	\$231,186	\$162,040
Expenditures During FY 08:	\$86,890	\$215,143	\$146,112
Per Capita Revenue:	\$46	\$52	\$37
Per Capita Expenditures:	\$59	\$44	\$35
Revenues over (under) Expenditures:	-\$19,155	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	32.29%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$28,053	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$19	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$13,371	\$16,548	\$
Total Unreserved Funds:	\$14,682	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$70,053	\$136,963	\$
Per Capita Debt:	\$48	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Pulaski Public Library District**

Unit Code: **054/010/10** County: **LOGAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$148,361**

Equalized Assessed Valuation: **\$50,908,000**

Population: **3,134**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$62,067**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$187,196	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$60	\$52	\$27
Revenue Collected During FY 08:	\$124,884	\$231,186	\$162,040
Expenditures During FY 08:	\$141,744	\$215,143	\$146,112
Per Capita Revenue:	\$40	\$52	\$37
Per Capita Expenditures:	\$45	\$44	\$35
Revenues over (under) Expenditures:	-\$16,860	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	120.17%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$170,336	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$54	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$104,445	\$63,481	\$
Total Unrestricted Net Assets:	\$65,891	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Zion Public Library District**

Unit Code: **055/050/10** County: **MACON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$553,702**

Equalized Assessed Valuation: **\$206,244,872**

Population: **11,722**

Employees:

Full Time: **5**

Part Time: **2**

Salaries Paid: **\$164,487**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$200,308	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	-\$17	\$52	\$27
Revenue Collected During FY 08:	\$351,121	\$231,186	\$162,040
Expenditures During FY 08:	\$377,878	\$215,143	\$146,112
Per Capita Revenue:	\$30	\$52	\$37
Per Capita Expenditures:	\$32	\$44	\$35
Revenues over (under) Expenditures:	-\$26,757	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	-60.09%	127.87%	86.63%
Ending Fund Balance for FY 08:	-\$227,065	\$248,002	\$128,230
Per Capita Ending Fund Balance:	-\$19	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$48,156	\$63,481	\$
Total Unrestricted Net Assets:	\$507	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$176,139	\$136,963	\$
Per Capita Debt:	\$15	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nancy L. Mc Conathy Public Library District**

Unit Code: **016/077/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$359,733**

Equalized Assessed Valuation: **\$96,331,824**

Population: **10,411**

Employees:

Full Time: **3**

Part Time: **3**

Salaries Paid: **\$82,025**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$51,886	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	-\$5	\$52	\$27
Revenue Collected During FY 08:	\$293,036	\$231,186	\$162,040
Expenditures During FY 08:	\$255,130	\$215,143	\$146,112
Per Capita Revenue:	\$28	\$52	\$37
Per Capita Expenditures:	\$25	\$44	\$35
Revenues over (under) Expenditures:	\$37,906	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	-5.48%	127.87%	86.63%
Ending Fund Balance for FY 08:	-\$13,980	\$248,002	\$128,230
Per Capita Ending Fund Balance:	-\$1	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$733,149	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$961,824	\$136,963	\$
Per Capita Debt:	\$92	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Neoga Public Library District

Unit Code: 018/010/10 County: CUMBERLAN

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$250,185

Equalized Assessed Valuation: \$34,219,512

Population: 3,474

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$30,674

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$264,614	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$76	\$52	\$27
Revenue Collected During FY 08:	\$80,681	\$231,186	\$162,040
Expenditures During FY 08:	\$138,208	\$215,143	\$146,112
Per Capita Revenue:	\$23	\$52	\$37
Per Capita Expenditures:	\$40	\$44	\$35
Revenues over (under) Expenditures:	-\$57,527	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	149.84%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$207,087	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$60	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$206,869	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Athens Public Library District**

Unit Code: **088/005/10** County: **ST. CLAIR**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$195,878**

Equalized Assessed Valuation: **\$58,926,845**

Population: **5,000**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$24,157**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$295,788	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$59	\$52	\$27
Revenue Collected During FY 08:	\$117,660	\$231,186	\$162,040
Expenditures During FY 08:	\$75,410	\$215,143	\$146,112
Per Capita Revenue:	\$24	\$52	\$37
Per Capita Expenditures:	\$15	\$44	\$35
Revenues over (under) Expenditures:	\$42,250	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	448.27%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$338,038	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$68	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$338,038	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **New Lenox Public Library District**

Unit Code: **099/035/10** County: **WILL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,606,208**

Equalized Assessed Valuation: **\$1,211,353,111**

Population: **32,384**

Employees:

Full Time: **25**

Part Time: **17**

Salaries Paid: **\$921,068**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$658,711	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$20	\$70	\$49
Revenue Collected During FY 08:	\$1,513,196	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,560,007	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$47	\$110	\$78
Per Capita Expenditures:	\$48	\$95	\$67
Revenues over (under) Expenditures:	-\$46,811	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	39.33%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$613,565	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$19	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,855,639	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$934,584	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,380,000	\$2,908,243	\$790,000
Per Capita Debt:	\$290	\$92	\$26
General Obligation Debt over EAV:	0.77%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Windsor Public Library District**

Unit Code: **066/015/10** County: **MERCER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$38,923**

Equalized Assessed Valuation: **\$13,955,693**

Population: **1,268**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$18,060**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$11,444	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$9	\$52	\$27
Revenue Collected During FY 08:	\$40,053	\$231,186	\$162,040
Expenditures During FY 08:	\$38,923	\$215,143	\$146,112
Per Capita Revenue:	\$32	\$52	\$37
Per Capita Expenditures:	\$31	\$44	\$35
Revenues over (under) Expenditures:	\$1,130	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	32.30%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$12,574	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$10	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Newman Regional Public Library District**

Unit Code: **021/025/10** County: **DOUGLAS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$41,958**

Equalized Assessed Valuation: **\$16,336,387**

Population: **1,371**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$18,951**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,985	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$2	\$52	\$27
Revenue Collected During FY 08:	\$52,473	\$231,186	\$162,040
Expenditures During FY 08:	\$47,841	\$215,143	\$146,112
Per Capita Revenue:	\$38	\$52	\$37
Per Capita Expenditures:	\$35	\$44	\$35
Revenues over (under) Expenditures:	\$4,632	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	38.04%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$18,198	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$13	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$15,750	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Newton Public Library District**

Unit Code: **040/010/10** County: **JASPER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$267,465**

Equalized Assessed Valuation: **\$169,462,475**

Population: **4,852**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$57,311**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$391,857	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$81	\$52	\$27
Revenue Collected During FY 08:	\$280,103	\$231,186	\$162,040
Expenditures During FY 08:	\$176,957	\$215,143	\$146,112
Per Capita Revenue:	\$58	\$52	\$37
Per Capita Expenditures:	\$36	\$44	\$35
Revenues over (under) Expenditures:	\$103,146	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	279.73%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$495,003	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$102	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$495,003	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Niles Public Library District

Unit Code: 016/060/10 County: COOK

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,884,300

Equalized Assessed Valuation: \$2,058,185,619

Population: 58,218

Employees:

Full Time: 49

Part Time: 57

Salaries Paid: \$2,712,843

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,129,326	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$54	\$70	\$49
Revenue Collected During FY 08:	\$6,417,532	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$4,670,719	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$110	\$110	\$78
Per Capita Expenditures:	\$80	\$95	\$67
Revenues over (under) Expenditures:	\$1,746,813	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	66.96%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$3,127,675	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$54	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,250,647	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$9,391,106	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,176,052	\$2,908,243	\$790,000
Per Capita Debt:	\$89	\$92	\$26
General Obligation Debt over EAV:	0.25%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nippersink Public Library District**

Unit Code: **063/040/10**

County: **MCHENRY**

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$889,430

Equalized Assessed Valuation:

\$408,038,840

Population:

12,443

Employees:

Full Time:

3

Part Time:

14

Salaries Paid:

\$232,307

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$165,701	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$13	\$52	\$27
Revenue Collected During FY 08:	\$536,130	\$231,186	\$162,040
Expenditures During FY 08:	\$549,749	\$215,143	\$146,112
Per Capita Revenue:	\$43	\$52	\$37
Per Capita Expenditures:	\$44	\$44	\$35
Revenues over (under) Expenditures:	-\$13,619	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	27.66%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$152,082	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$12	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,922	\$63,481	\$
Total Unrestricted Net Assets:	\$122,967	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$14,359	\$136,963	\$
Per Capita Debt:	\$1	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Norris City Memorial Public Library District**

Unit Code: **097/010/10** County: **WHITE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$201,000**

Equalized Assessed Valuation: **\$26,084,228**

Population: **5,064**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$46,637**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$491,363	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$97	\$52	\$27
Revenue Collected During FY 08:	\$123,436	\$231,186	\$162,040
Expenditures During FY 08:	\$73,233	\$215,143	\$146,112
Per Capita Revenue:	\$24	\$52	\$37
Per Capita Expenditures:	\$14	\$44	\$35
Revenues over (under) Expenditures:	\$50,203	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	739.51%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$541,566	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$107	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$418,735	\$63,481	\$
Total Unrestricted Net Assets:	\$124,454	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **North Riverside Public Library District**

Unit Code: **016/063/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,194,108**

Equalized Assessed Valuation: **\$338,086,569**

Population: **6,688**

Employees:

Full Time: **3**

Part Time: **25**

Salaries Paid: **\$353,464**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,011,656	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$151	\$52	\$27
Revenue Collected During FY 08:	\$765,576	\$231,186	\$162,040
Expenditures During FY 08:	\$787,366	\$215,143	\$146,112
Per Capita Revenue:	\$114	\$52	\$37
Per Capita Expenditures:	\$118	\$44	\$35
Revenues over (under) Expenditures:	-\$21,790	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	125.72%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$989,866	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$148	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$22,659	\$63,481	\$
Total Unrestricted Net Assets:	\$1,116,271	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,375,000	\$136,963	\$
Per Capita Debt:	\$355	\$18	\$
General Obligation Debt over EAV:	0.70%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **North Suburban Public Library District**

Unit Code: **101/010/10** County: **WINNEBAGO**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$3,743,594**

Equalized Assessed Valuation: **\$1,251,113,614**

Population: **65,655**

Employees:

Full Time: **17**

Part Time: **45**

Salaries Paid: **\$968,488**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,038,040	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$31	\$70	\$49
Revenue Collected During FY 08:	\$2,773,270	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$3,406,083	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$42	\$110	\$78
Per Capita Expenditures:	\$52	\$95	\$67
Revenues over (under) Expenditures:	-\$632,813	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	41.26%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,405,227	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$21	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$378,528	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$1,325,499	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,405,000	\$2,908,243	\$790,000
Per Capita Debt:	\$52	\$92	\$26
General Obligation Debt over EAV:	0.26%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Northlake Public Library District

Unit Code: 016/065/10 County: COOK

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,179,740

Equalized Assessed Valuation: \$591,956,026

Population: 26,653

Employees:

Full Time: 11

Part Time: 20

Salaries Paid: \$787,583

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,128,276	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$42	\$70	\$49
Revenue Collected During FY 08:	\$1,477,632	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,542,715	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$55	\$110	\$78
Per Capita Expenditures:	\$58	\$95	\$67
Revenues over (under) Expenditures:	-\$65,083	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	68.92%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,063,193	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$40	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$248,993	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$1,834,568	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,592,208	\$2,908,243	\$790,000
Per Capita Debt:	\$322	\$92	\$26
General Obligation Debt over EAV:	1.45%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oakwood Public Library District**

Unit Code: **092/009/10**

County: **VERMILION**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$177,651**

Equalized Assessed Valuation: **\$74,062,657**

Population: **7,167**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$74,853**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$128,591	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$18	\$52	\$27
Revenue Collected During FY 08:	\$171,172	\$231,186	\$162,040
Expenditures During FY 08:	\$156,900	\$215,143	\$146,112
Per Capita Revenue:	\$24	\$52	\$37
Per Capita Expenditures:	\$22	\$44	\$35
Revenues over (under) Expenditures:	\$14,272	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	91.05%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$142,863	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$20	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,234	\$63,481	\$
Total Unrestricted Net Assets:	\$84,629	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Odell Public Library District**

Unit Code: **053/060/10** County: **LIVINGSTON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$91,926**

Equalized Assessed Valuation: **\$23,272,965**

Population: **1,404**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$20,072**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$39,406	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$28	\$52	\$27
Revenue Collected During FY 08:	\$91,927	\$231,186	\$162,040
Expenditures During FY 08:	\$90,816	\$215,143	\$146,112
Per Capita Revenue:	\$65	\$52	\$37
Per Capita Expenditures:	\$65	\$44	\$35
Revenues over (under) Expenditures:	\$1,111	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	44.61%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$40,517	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$29	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$4,622	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$35,895	\$136,963	\$
Per Capita Debt:	\$26	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oglesby Public Library District**

Unit Code: **050/015/10** County: **LASALLE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$97,650**

Equalized Assessed Valuation: **\$40,546,624**

Population: **4,381**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$49,391**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$30,461	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$7	\$52	\$27
Revenue Collected During FY 08:	\$103,996	\$231,186	\$162,040
Expenditures During FY 08:	\$101,024	\$215,143	\$146,112
Per Capita Revenue:	\$24	\$52	\$37
Per Capita Expenditures:	\$23	\$44	\$35
Revenues over (under) Expenditures:	\$2,972	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	33.09%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$33,433	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$8	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$33,433	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ohio Public Library District**

Unit Code: **006/015/10**

County: **Bureau**

Fiscal Year End:

7/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$21,098

Equalized Assessed Valuation:

\$13,409,789

Population:

1,043

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$13,436

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$3,522	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$3	\$52	\$27
Revenue Collected During FY 08:	\$35,933	\$231,186	\$162,040
Expenditures During FY 08:	\$31,730	\$215,143	\$146,112
Per Capita Revenue:	\$34	\$52	\$37
Per Capita Expenditures:	\$30	\$44	\$35
Revenues over (under) Expenditures:	\$4,203	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	24.35%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$7,725	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$7	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Onarga Community Public Library District**

Unit Code: **038/030/10** County: **IROQUOIS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$60,000**

Equalized Assessed Valuation: **\$23,646,287**

Population: **3,943**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$20,742**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$47,366	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$12	\$52	\$27
Revenue Collected During FY 08:	\$72,900	\$231,186	\$162,040
Expenditures During FY 08:	\$72,845	\$215,143	\$146,112
Per Capita Revenue:	\$18	\$52	\$37
Per Capita Expenditures:	\$18	\$44	\$35
Revenues over (under) Expenditures:	\$55	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	65.10%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$47,421	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$12	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Oregon Public Library District

Unit Code: 071/020/10

County: OGLE

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$354,030

Equalized Assessed Valuation:

\$118,155,857

Population:

6,719

Employees:

Full Time:

1

Part Time:

7

Salaries Paid:

\$110,015

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$265,541	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$40	\$52	\$27
Revenue Collected During FY 08:	\$322,499	\$231,186	\$162,040
Expenditures During FY 08:	\$274,325	\$215,143	\$146,112
Per Capita Revenue:	\$48	\$52	\$37
Per Capita Expenditures:	\$41	\$44	\$35
Revenues over (under) Expenditures:	\$48,174	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	114.36%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$313,715	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$47	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$205,465	\$63,481	\$
Total Unrestricted Net Assets:	\$108,250	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Orland Hills Public Library District**

Unit Code: **016/078/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$160,700**

Equalized Assessed Valuation: **\$137,005,251**

Population: **6,900**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$230,518	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$33	\$52	\$27
Revenue Collected During FY 08:	\$165,351	\$231,186	\$162,040
Expenditures During FY 08:	\$124,366	\$215,143	\$146,112
Per Capita Revenue:	\$24	\$52	\$37
Per Capita Expenditures:	\$18	\$44	\$35
Revenues over (under) Expenditures:	\$40,985	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	218.31%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$271,503	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$39	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$157,004	\$63,481	\$
Total Unrestricted Net Assets:	\$135,729	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oswego Public Library District**

Unit Code: **047/010/10** County: **KENDALL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,509,238**

Equalized Assessed Valuation: **\$1,666,391,704**

Population: **45,323**

Employees:

Full Time: **13**

Part Time: **27**

Salaries Paid: **\$820,138**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,299,102	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$29	\$70	\$49
Revenue Collected During FY 08:	\$2,883,347	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,924,972	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$64	\$110	\$78
Per Capita Expenditures:	\$42	\$95	\$67
Revenues over (under) Expenditures:	\$958,375	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	94.99%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,828,552	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$40	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,324,797	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$412,311	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,791,658	\$2,908,243	\$790,000
Per Capita Debt:	\$194	\$92	\$26
General Obligation Debt over EAV:	0.53%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$